

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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## Withdrawal of published determinations

Excise Tax Advisory 2011.32 (ETA 2011) explains that the Department of Revenue (Department) publishes certain written opinions issued by its Appeals Division. These determinations, called Washington Tax Decisions or WTDs, are published in accordance with RCW 82.32.410 and are available on the Department's Internet website.

This advisory is the first supplement to ETA 2011 and announces the withdrawal of an additional WTD. Readers should refer to ETA 2011 for an explanation of when the Department will announce the withdrawal of a WTD through an ETA or ETA supplement.

ETA 2011 and its supplements should not be discarded as these documents provide a history of all WTDs withdrawn by the Department through an ETA or ETA supplement.

The following WTD is withdrawn effective February 14, 2003:

**Det. 97-111ER, 19 WTD 116.** The Department has learned that the critical facts described in this determination are inaccurate. Therefore, the Department does not believe this determination provides helpful guidance.

*Advisories numbered as 2 plus three digits (e.g. 2002.16.179) are advisories issued on or after July 2, 1998.*

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